

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2009**

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**BILL DRAFT 2009-TDx-21 [v.4] (01/20)**

**(THIS IS A DRAFT AND IS NOT READY FOR INTRODUCTION)**  
**1/29/2010 10:08:40 AM**

Short Title: Tax Little Cigars.

(Public)

Sponsors: .

Referred to:

A BILL TO BE ENTITLED  
AN ACT TO DEFINE LITTLE CIGARS AND TO TAX LITTLE CIGARS AS  
CIGARETTES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-113.4 reads as rewritten:

**"§ 105-113.4. Definitions.**

The following definitions apply in this Article:

...

(1a) Cigarette. – Any of the following:

- a. A roll of tobacco wrapped in paper or in a substance that does not contain tobacco.
- b. A roll of tobacco wrapped in a substance that contains tobacco and that, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by a consumer as a cigarette described in subpart a. of this subdivision.
- c. A little cigar.

...

(5a) Little cigar. – Cigars weighing not more than three pounds per thousand.

..."

**SECTION 2.** This act becomes effective October 1, 2010.